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DISTRICT ATTORNEY OF THE THIRTIETH
JUDICIAL DISTRICT
LEESVILLE, LOUISIANA

ANNUAL FINANCIAL REPORT
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-1-07

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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MARCUS, ROBINSON and HASSELL

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INDEPENDENT AUDITOR'S REPORT

Honorable William E. Tilley
District Attorney of the Thirtieth Judicial District
Leesville, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 2006, which collectively comprise the basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Thirtieth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the District Attorney of the Thirtieth Judicial District as of December 31, 2006, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2007, on our consideration of the District Attorney of the Thirtieth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying Supplementary Information, as listed in the foregoing table of contents, is presented for the purposes of additional analysis, and is not a required part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
June 14, 2007

REQUIRED SUPPLEMENTARY INFORMATION
PART I

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2006

Our discussion and analysis of the District Attorney of the Thirtieth Judicial District, Vernon Parish, Louisiana's (District Attorney) financial performance provides an overview of the financial activities for the fiscal year ended December 31, 2006. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities report information about the entity as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of net assets - the difference between assets and liabilities - as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds - not the operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Title IV-D Funds).

All of the District Attorney's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2006

The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds are shown in reconciliations at the bottom and following the fund financial statements.

Financial Highlights

Our financial statements provide these insights into the results of this year's operations:

- Net assets of our governmental activities increased by \$44,674.
- During the year, the District Attorney expenses of \$808,286 were \$32,063 less than the \$840,349 generated in fees and other revenues for governmental programs.
- The government funds reported total ending fund balance of \$997,309, an increase of \$83,275 from the prior year.

Financial Analysis of Government-Wide Financial Statements

Our analysis below focuses on the net assets of the government-type activities:

Condensed Statement of Net Assets		
	<u>12-31-06</u>	<u>12-31-05</u>
Current and Other Assets	\$1,065,128	\$1,016,730
Capital Assets, net	<u>134,950</u>	<u>141,285</u>
Total Assets	1,200,078	1,158,015
Current Liabilities	67,819	102,696
Non-current Liabilities	<u>506,762</u>	<u>474,496</u>
Total Liabilities	574,581	577,192
Investment in Capital Assets	134,950	141,285
Unrestricted	<u>490,547</u>	<u>439,538</u>
Total Net Assets	<u>\$ 625,497</u>	<u>\$ 580,823</u>

The District Attorney's net assets increased by \$44,674 as a result of this years operations. Current assets increased by \$42,063. This was in cash retained to use in future years and in the amounts due from other governments as grant receivables. Current liabilities decreased by \$34,877. This was primarily due to deposits due to others not being settled by year end. The non-current liabilities increased by \$32,266, which is the net increase in compensated absences payable. The Unrestricted Net Assets is the part of the net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2006

Our analysis below focuses on the changes in net assets of the governmental-type activities:

Condensed Statement of Activities

	<u>12-31-06</u>	<u>12-31-05</u>
Total Program Expenses	\$808,286	\$664,902
Total Program Revenues	<u>840,349</u>	<u>697,018</u>
Net Program Income	32,063	32,116
General Revenues	<u>12,611</u>	<u>15,184</u>
Change in Net Assets	44,674	47,300
Net Assets - Beginning of Year	<u>580,823</u>	<u>533,523</u>
Net Assets - End of year	<u>\$625,497</u>	<u>\$580,823</u>

There were no significant changes in the make up of revenue between 2005 and 2006.

Financial Analysis of the Governmental Fund Financial Statements

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$997,309. This reflects an increase of \$83,275 from last year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year Authorized budget amendments were approved as follows:

Revenue increase	\$ 92,580
Expenditure increase	\$107,800

CAPITAL ASSETS

At December 31, 2006, the District Attorney had \$180,510 invested in capital assets as follows:

	<u>12-31-06</u>	<u>12-31-05</u>
Land	\$ 12,812	\$12,812
Office Equipment	40,060	40,060
Office Renovations	<u>127,638</u>	<u>127,638</u>
Total Capital Assets, at cost	180,510	180,510
Less: Accumulated Depreciation	<u>45,560</u>	<u>39,225</u>
Capital Assets, net	<u>\$134,950</u>	<u>\$141,285</u>

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2006

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Among the factors considered in compiling the 2007 budget were:

1. Any changes in rates and fees for the next fiscal year.
2. Any new laws and regulations enacted that would apply to the upcoming year.
3. Any new revenue sources or expenditures not previously encountered.

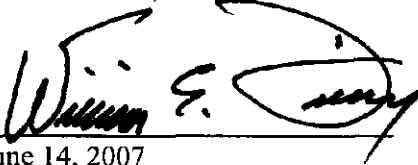
HIGHLIGHTS ON NEXT YEAR'S BUDGET

Projected Beginning Balance	\$997,309
Anticipated Income for 2007	873,500
Anticipated Expenditures for 2007	<u>830,000</u>
Excess of Expenditures Over Income	<u>43,500</u>
Projected Ending Balance	<u>\$1,040,809</u>

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the district Attorney's accountability for money it receives. If you have questions about this report or need additional financial information, contact:

William E. Tilley
District Attorney of the Thirtieth Judicial District
P.O. Box 1188
Leesville, Louisiana 71446



June 14, 2007

BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2006

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 960,697
Receivables	<u>104,431</u>

<u>TOTAL CURRENT ASSETS</u>	<u>1,065,128</u>
-----------------------------	------------------

Capital Assets, net of depreciation	<u>134,950</u>
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<u>TOTAL ASSETS</u>	<u>1,200,078</u>
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LIABILITIES

CURRENT LIABILITIES

Accounts Payable	14,398
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Accrued Expenses	19,084
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Deposits Due to Others	<u>34,337</u>
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<u>TOTAL CURRENT LIABILITIES</u>	<u>67,819</u>
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Non-Current Liabilities

Compensated Absences Payable	<u>506,762</u>
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<u>TOTAL LIABILITIES</u>	<u>574,581</u>
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NET ASSETS

Invested in Capital Assets	134,950
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Unrestricted	<u>490,547</u>
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	<u>\$ 625,497</u>
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See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
STATEMENT OF ACTIVITIES - GOVERNMENT ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

		<u>Program Revenue</u>		<u>Net</u>
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>(Expense)</u>
<u>FUNCTIONS/PROGRAMS</u>		<u>Services</u>	<u>Grants</u>	<u>Revenues</u>
Judicial Activities	<u>\$808,286</u>	<u>\$533,240</u>	<u>\$307,109</u>	<u>\$ 32,063</u>
<u>TOTAL GOVERNMENTAL ACTIVITIES</u>	<u>\$808,286</u>	<u>\$533,240</u>	<u>\$307,109</u>	<u>\$ 32,063</u>
<u>GENERAL REVENUES</u>				
Interest				<u>12,611</u>
<u>TOTAL GENERAL REVENUES</u>				<u>12,611</u>
<u>CHANGE IN NET ASSETS</u>				44,674
<u>NET ASSETS - BEGINNING OF YEAR</u>				<u>580,823</u>
<u>NET ASSETS - END OF YEAR</u>				<u>\$625,497</u>

See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2006

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$276,732	\$584,345	\$99,620	\$ 960,697
Receivables	<u>51,081</u>	<u>53,350</u>	<u>0</u>	<u>104,431</u>
<u>TOTAL ASSETS</u>	<u>\$327,813</u>	<u>\$637,695</u>	<u>\$99,620</u>	<u>\$1,065,128</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$ 13,548	\$ 850	\$ 0	\$ 14,398
Accrued Expenses	19,084	0	0	19,084
Deposits Due to Others	<u>30,699</u>	<u>0</u>	<u>3,638</u>	<u>34,337</u>
<u>TOTAL LIABILITIES</u>	<u>63,331</u>	<u>850</u>	<u>3,638</u>	<u>67,819</u>
<u>FUND BALANCES</u>				
Unrestricted	<u>264,482</u>	<u>636,845</u>	<u>95,982</u>	<u>997,309</u>
<u>TOTAL FUND BALANCES</u>	<u>264,482</u>	<u>636,845</u>	<u>95,982</u>	<u>997,309</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$327,813</u>	<u>\$637,695</u>	<u>\$99,620</u>	<u>\$1,065,128</u>

See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2006

Total Fund Balances - Governmental Funds	\$997,309
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Total Net Assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Capital Assets	180,510	
Less: Accumulated Depreciation	<u>(45,560)</u>	
Net Capital Assets		134,950

Long-Term liabilities, compensated absences payable are not due and payable in the current period and therefore are not reported in the fund liabilities	<u>(506,762)</u>
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Total Net Assets - Governmental Activities	<u>\$625,497</u>
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See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	General Fund	Title IV-D Fund	Worthless Check Fund	Total Governmental Funds
<u>REVENUES</u>				
Fines and Fees	\$297,390	\$ 0	\$61,999	\$359,389
Court Cost	130,156	0	0	130,156
Intergovernmental	25,000	282,109	0	307,109
Commissions	43,695	0	0	43,695
Interest	<u>2,207</u>	<u>9,464</u>	<u>940</u>	<u>12,611</u>
<u>TOTAL REVENUES</u>	<u>498,448</u>	<u>291,573</u>	<u>62,939</u>	<u>852,960</u>
<u>EXPENDITURES</u>				
General Governmental - Judicial				
Personnel Services	387,813	202,838	56,779	647,430
Operating Services	63,756	11,496	0	75,252
Material and Supplies	24,172	0	278	24,450
Travel and Seminars	18,881	1,172	0	20,053
Capital Outlay	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
<u>TOTAL EXPENDITURES</u>	<u>497,122</u>	<u>215,506</u>	<u>57,057</u>	<u>769,685</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>1,326</u>	<u>76,067</u>	<u>5,882</u>	<u>83,275</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers (Infund Activity)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGES IN FUND BALANCES</u>	<u>1,326</u>	<u>76,067</u>	<u>5,882</u>	<u>83,275</u>
<u>FUND BALANCE - BEGINNING</u>	<u>263,156</u>	<u>560,778</u>	<u>90,100</u>	<u>914,034</u>
<u>FUND BALANCE - ENDING</u>	<u>\$264,482</u>	<u>\$636,845</u>	<u>\$95,982</u>	<u>\$997,309</u>

See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

Net Changes in Fund Balances - Governmental Funds	\$83,275
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The change in Net Assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the current period.	(6,335)
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Some expenses reported in the statement of activities, such as the net increase in compensated absences, do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	<u>(32,266)</u>
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Change in Net Assets of Governmental Activities	<u>\$44,674</u>
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See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district; is the representative of the state before the grand jury in his district; and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Thirtieth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

1. Financial benefit or burden
2. Appointment of a voting majority
3. Imposition of will
4. Fiscally dependent

Certain transactions between the District Attorney and the Parish Police Jury are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Thirtieth Judicial District when applying them as a means of identifying potential component units of the Vernon Parish Police Jury. Since, the District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. All of the District Attorney's judicial and administrative services are classified as governmental activities.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc.). This government-wide focus is more on the sustain-ability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental Funds:

- General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- Special Revenue Funds - are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.

Major and Nonmajor Funds:

All the funds are further classified as major based on the total amount of revenue or assets per fund.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Cash

Cash includes demand deposits of the District Attorney. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. Interfund Receivables and Payables

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$5,000 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives. Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office Equipment 3-7 years
- Office Renovation 40 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

G. Compensated Absences

Full time employees are granted ten (10) working days of vacation per year for the first through sixth year of service; fifteen (15) working days per year for the seventh through twelfth year; and twenty (20) working days per year after the twelfth year of service.

Part-time Assistant District Attorneys are authorized ten (10) working days per year.

The District Attorney and First District Attorney are authorized thirty (30) working days per year after the twentieth year of service.

Vacation time may be accumulated from year to year but no more than thirty (30) days of vacation can be taken in one year.

In the event of resignation, termination of employment, or retirement, an employee will be compensated for any unused accumulated vacation time.

The District Attorney and all full-time employees can elect to receive either compensatory time or compensatory pay for each hour worked in excess of seven hours per day computed by calendar month. Compensatory time can be accumulated and taken as vacation time or, if elected, compensatory pay can be paid annually or upon resignation, termination of employment, or retirement.

Each full-time employee shall accrue sick leave at the rate of one (1) day per month. Accumulated sick leave cannot exceed seventy-two (72) days. In the event of resignation, termination of employment, or retirement, full time employees will be paid full accumulated sick leave not to exceed seventy-two (72) days.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

H. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)-Consists of capital assets net of accumulated depreciation.
- b. Restricted net assets - Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Statements

Government fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

J. Budgets

The district attorney prepares annual budgets for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year. Budgets are formally adopted by the district attorney who has sole authority to amend them. Formal budget integration (within the accounting records) is not employed as a management control device. Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets and any amendments made during the year.

K. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2006, all receivables were considered to be collectible.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 2 - CASH

State law requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Thirtieth Judicial District.

At December 31, 2006, the district attorney has cash and cash equivalents (book balances) totaling \$960,697 as follows:

Petty Cash	\$ 200
Demand Deposits	235,497
Time Deposits	<u>725,000</u>
	<u>\$960,697</u>

Cash is classified into three categories to give an indication of the level of risk assumed at year-end. Category 1 includes cash insured or registered which are held by the district attorney or its agent in the district attorney's name. Category 2 includes uninsured or unregistered cash for which securities are held by the bank or agent in the district attorney's name. Category 3 includes uninsured or unregistered cash with the securities held by the bank or agent, not in the district attorney's name, but pledged to the district attorney.

The carrying amount of the district attorney's deposits with financial institutions was \$985,854 and the book balance was \$960,697. The bank balances are categorized as follows:

Category 1	\$202,479
Category 2	783,375
Category 3	<u>0</u>
	<u>\$985,854</u>

NOTE 3 - RECEIVABLES

The following is a summary of receivables at December 31, 2006:

	General <u>Fund</u>	Title IV - D <u>Funds</u>	<u>Total</u>
Fines and Fees	\$28,925	\$ 0	\$ 28,925
Court Costs	22,156	0	22,156
Grants from LA Department of Social Services:			
Title IV-D	<u>0</u>	<u>53,350</u>	<u>53,350</u>
TOTAL	<u>\$51,081</u>	<u>\$53,350</u>	<u>\$104,431</u>

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 4 - CAPITAL ASSETS

A summary of capital assets at December 31, 2006 follows:

<u>Asset</u>	<u>Balance</u> <u>December 31, 2005</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>December 31, 2006</u>
Land	\$ 12,812	\$ 0	\$ 0	\$ 12,812
Office Equipment	40,060	0	0	40,060
Office Renovation	<u>127,638</u>	<u>0</u>	<u>0</u>	<u>127,638</u>
Total	180,510	0	0	180,510
Accumulated Depreciation				
Office Equipment	30,394	3,144	0	33,538
Office Renovation	<u>8,831</u>	<u>3,191</u>	<u>0</u>	<u>12,022</u>
Total	<u>39,225</u>	<u>6,335</u>	<u>0</u>	<u>45,560</u>
Capital Assets, Net	<u>\$141,285</u>	<u>\$6,335</u>	<u>\$ 0</u>	<u>\$134,950</u>

NOTE 5 - EMPLOYEE BENEFITS

A. DISTRICT ATTORNEY'S RETIREMENT SYSTEM:

PLAN DESCRIPTION

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reductions is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100 per cent of average final compensation.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504)-947-5551.

FUNDING POLICY

Plan members are required by state statute to contribute 7 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 3.5 percent of annual covered payroll. Contributions to the System also include 0.2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the system for the year ending December 31, 2006 were \$14,607.00 equal to the required contributions for the year.

B. PAROCHIAL EMPLOYEE'S RETIREMENT SYSTEM

PLAN DESCRIPTION

The district attorney's administrative and secretarial employees are members of the Parochial Employee's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct Plans, Plan A and Plan B, with separate assets and benefits provisions. The employees are members of Plan B administered by the System.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from district attorney funds and all elected parish officials are eligible to participate in the System. Members covered under Plan A who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The Parochial Employee's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

FUNDING POLICY

Plan members are required by state statute to contribute 3.0 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include 0.25 per cent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the system under Plan B for the year ending December 31, 2006 were \$11,169.48, equal to the required contributions for the year.

C. STATE OF LOUISIANA DEFERRED COMPENSATION PLAN

PLAN DESCRIPTION

Effective September 1, 2000 all full time employees are eligible to participate in the State of Louisiana Deferred Compensation Plan. The Plan is pursuant to IRC Section 457, and Louisiana R.S. 42:1301-1308.

Under the Plan, eligible employees can elect to reduce a portion of their salary by deferring it into the plan. Section 457 of the Internal Revenue Code limits the amount which may be deferred each year to the lesser of \$8,000 or 33 1/3% of includable compensation. Additionally, during the three calendar years ending prior to an employee's retirement age as defined by the Plan, the employee may be eligible to contribute a "catch up" amount if the maximum allowable contribution was not made in previous years of participation in the Plan.

Annual reports are prepared by the Louisiana Public Employees Deferred Compensation Plan. That report may be obtained by writing to the Louisiana Deferred Compensation Plan, 2237 South Acadian Thruway, Suite 702, Baton Rouge, Louisiana 70808.

FUNDING POLICY

Plan members elect the amount of salary deferral on January 1st of each year. The District Attorney made employer contributions during 2006 totaling \$62,360.00.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

D. POST RETIREMENT BENEFITS

The District Attorney has no policy for payment of any post retirement benefits.

NOTE 6 - ON BEHALF PAYMENTS AND EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid by the Vernon Parish Police Jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorney are paid directly by the state. The Vernon Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the district attorney's office and pays employee health benefits. At December 31, 2006, the amount of the expenses paid or absorbed by these other agencies has not been determined.

NOTE 7 - OPERATING LEASES

The District Attorney of the Thirtieth Judicial District maintained operating leases for three automobiles. The lease term for each of these leases is for 36 months beginning on the date the lease is signed. Lease payments made for the three vehicles totaled \$13,938 for the year ending December 31, 2006. The monthly minimum lease rental for the six vehicles totaled \$1,130.

NOTE 8 - LITIGATION AND CLAIMS

At December 31, 2006, there is no litigation pending against the district attorney.

NOTE 9 - FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Louisiana Department of Social Services on a monthly basis. There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the Federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

NOTE 10 - RISK MANAGEMENT

The District Attorney of the Thirtieth Judicial District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

REQUIRED SUPPLEMENTARY INFORMATION
PART II
DESCRIPTION OF MAJOR FUNDS

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Title IV-D Fund - The Title IV-D Office Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>				
Fines and Fees	\$197,600	\$281,180	\$297,390	\$16,210
Court Cost	130,000	134,000	130,156	(3,844)
Intergovernmental	25,000	25,000	25,000	0
Commissions	39,000	44,100	43,695	(405)
Interest	<u>2,400</u>	<u>2,300</u>	<u>2,207</u>	<u>(93)</u>
<u>TOTAL REVENUES</u>	<u>394,000</u>	<u>486,580</u>	<u>498,448</u>	<u>11,868</u>
<u>EXPENDITURES</u>				
General Governmental-Judicial				
Personnel Services	304,000	396,200	387,813	8,387
Operating Services	70,000	59,600	63,756	(4,156)
Materials and Services	10,000	24,000	24,172	(172)
Travel and Seminars	10,000	19,500	18,881	619
Capital Outlay	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	<u>394,000</u>	<u>501,800</u>	<u>497,122</u>	<u>4,678</u>
<u>EXCESS (DEFICIENCY) OF REVENUE</u> <u>OVER EXPENDITURES</u>	<u>0</u>	<u>(15,220)</u>	<u>1,326</u>	<u>16,546</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers (Interfund Activity)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET OTHER FINANCING</u> <u>SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>0</u>	<u>(15,220)</u>	<u>1,326</u>	<u>16,546</u>
<u>FUND BALANCE - BEGINNING</u>	<u>263,156</u>	<u>263,156</u>	<u>263,156</u>	<u>0</u>
<u>FUND BALANCE - ENDING</u>	<u>\$263,156</u>	<u>\$247,936</u>	<u>\$264,482</u>	<u>\$16,546</u>

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - TITLE IV - D FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u> <u>Unfavorable</u>
<u>REVENUES</u>				
Intergovernmental	\$243,000	\$272,600	\$282,109	\$ 9,509
Interest	<u>7,000</u>	<u>9,500</u>	<u>9,464</u>	<u>(36)</u>
<u>TOTAL REVENUES</u>	<u>250,000</u>	<u>282,100</u>	<u>291,573</u>	<u>9,473</u>
<u>EXPENDITURES</u>				
General Governmental - Judicial				
Personnel Services	237,000	204,300	202,838	1,462
Operating Services	10,000	12,000	11,496	504
Materials and Supplies	1,000	0	0	0
Travel and Seminars	<u>2,000</u>	<u>1,200</u>	<u>1,172</u>	<u>28</u>
<u>TOTAL EXPENDITURES</u>	<u>250,000</u>	<u>217,500</u>	<u>215,506</u>	<u>1,994</u>
<u>NET CHANGE IN FUND BALANCE</u>	0	64,600	76,067	11,467
<u>FUND BALANCE - BEGINNING</u>	<u>560,778</u>	<u>560,778</u>	<u>560,778</u>	<u>0</u>
<u>FUND BALANCE - ENDING</u>	<u>\$560,778</u>	<u>\$625,378</u>	<u>\$636,845</u>	<u>\$11,467</u>

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - WORTHLESS CHECK FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>				
Fines and Fees	\$ 55,000	\$ 64,820	\$61,999	\$(2,821)
Interest	<u>1,000</u>	<u>1,000</u>	<u>940</u>	<u>(60)</u>
<u>TOTAL REVENUES</u>	<u>56,000</u>	<u>65,820</u>	<u>62,939</u>	<u>(2,881)</u>
<u>EXPENDITURES</u>				
General Government - Judicial				
Personnel Services	55,000	53,500	56,779	(3,279)
Materials and Supplies	<u>1,000</u>	<u>300</u>	<u>278</u>	<u>22</u>
<u>TOTAL EXPENDITURES</u>	<u>56,000</u>	<u>53,800</u>	<u>57,057</u>	<u>(3,257)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE</u> <u>OVER EXPENDITURES</u>	0	12,020	5,882	(6,138)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers (Interfund Activity)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET OTHER FINANCING</u> <u>SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	0	12,020	5,882	(6,138)
<u>FUND BALANCE - BEGINNING</u>	<u>90,100</u>	<u>90,100</u>	<u>90,100</u>	<u>0</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 90,100</u>	<u>\$102,120</u>	<u>\$95,982</u>	<u>\$(6,138)</u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable William E. Tilley
District Attorney of the Thirtieth Judicial District
Leesville, Louisiana

We have audited the financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 2006, and have issued our report thereon dated June 14, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as described above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Thirtieth Judicial District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
June 14, 2007

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

We have audited the financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 2006, and have issued our report thereon dated June 14, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements of December 31, 2006 resulted in an unqualified opinion.

SECTION I - SUMMARY OF AUDITOR'S REPORTS

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness ☐ Yes ☒ No
Reportable Conditions ☐ Yes ☒ No

Compliance

Compliance Material to
Financial Statements ☐ Yes ☒ No

B. Federal Awards

Type of Opinion on Compliance
for Major Programs Not Applicable

Internal Control

Material Weakness ☐ Yes ☒ No Reportable Conditions ☐ Yes ☒ No

Are there findings required to be reported in accordance with Circular A-133, Section .510(a)? ☐ Yes ☒ No

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2006

There were no audit findings reported in the audit for the year ended December 31, 2005.